HS Code	Product Description	Base rate (%)	Year 1 (%)	Year 2 (%)	Year 3 (%)	Year 4 (%)	Year 5 (%)	Year 6 (%)	Year 7 (%)	Year 8 (%)	Year 9 (%)	Year 10 (%)	Year 11 (%)	Year 12 (%)	Year 13 (%)	Year 14 (%)	Year 15 (%)	Year 16 (%)	Year 17 (%)	Year 18 (%)	Year 19 (%)	Year 20 (%)	Year 21 (%)	Year 22 (%)	Year 23 (%)	Year 24 (%)	Year 25 and Subsequent Years (%)
16.01	**Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.**																										
1601.00.10	- In airtight containers	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	16.5
1601.00.90	- Other	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	16.5
16.02	**Other prepared or preserved meat, meat offal or blood.**																										
1602.10	- Homogenised preparations:																										
1602.10.10	- - Containing pork, in airtight containers	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	22.5
1602.10.90	- - Other	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	22.5
1602.20.00	- Of liver of any animal	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	22.5
	- Of poultry of heading 01.05:																										
1602.31	- - Of turkeys:																										
1602.31.10	- - - In airtight containers	22	20.9	19.8	18.7	17.6	16.5	15.4	14.3	13.2	12.1	11	9.9	8.8	7.7	6.6	5.5	4.4	3.3	2.2	1.1	0	0	0	0	0	0
	- - - Other:																										
1602.31.91	- - - - Mechanically deboned or separated meat	22	20.9	19.8	18.7	17.6	16.5	15.4	14.3	13.2	12.1	11	9.9	8.8	7.7	6.6	5.5	4.4	3.3	2.2	1.1	0	0	0	0	0	0
1602.31.99	- - - - Other	22	20.9	19.8	18.7	17.6	16.5	15.4	14.3	13.2	12.1	11	9.9	8.8	7.7	6.6	5.5	4.4	3.3	2.2	1.1	0	0	0	0	0	0
1602.32	- - Of fowls of the species *Gallus domesticus* :																										
1602.32.10	- - - Chicken curry, in airtight containers	40	38	36	34	32	30	28	26	24	22	20	18	16	14	12	10	8	6	4	2	0	0	0	0	0	0
1602.32.90	- - - Other	22	20.9	19.8	18.7	17.6	16.5	15.4	14.3	13.2	12.1	11	9.9	8.8	7.7	6.6	5.5	4.4	3.3	2.2	1.1	0	0	0	0	0	0
1602.39.00	- - Other	22	20.9	19.8	18.7	17.6	16.5	15.4	14.3	13.2	12.1	11	9.9	8.8	7.7	6.6	5.5	4.4	3.3	2.2	1.1	0	0	0	0	0	0
	- Of swine:																										
1602.41	- - Hams and cuts thereof:																										
1602.41.10	- - - In airtight containers	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	16.5
1602.41.90	- - - Other	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	16.5
1602.42	- - Shoulders and cuts thereof:																										
1602.42.10	- - - In airtight containers	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	16.5
1602.42.90	- - - Other	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	16.5
1602.49	- - Other, including mixtures:																										
	- - - Luncheon meat:																										
1602.49.11	- - - - In airtight containers	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	16.5
1602.49.19	- - - - Other	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	16.5
	- - - Other:																										
1602.49.91	- - - - In airtight containers	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	16.5
1602.49.99	- - - - Other	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	16.5
1602.50.00	- Of bovine animals	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	26.3
1602.90	- Other, including preparations of blood of any animal:																										
1602.90.10	- - Mutton curry, in airtight containers	35	33.3	31.5	29.8	28	26.3	24.5	22.8	21	19.3	17.5	15.8	14	12.3	10.5	8.8	7	5.3	3.5	1.8	0	0	0	0	0	0
1602.90.90	- - Other	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	26.3
16.03	**Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.**																										
1603.00.10	- Of chicken, with herbs	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
1603.00.20	- Of chicken, without herbs	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
1603.00.30	- Other, with herbs	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
1603.00.90	- Other	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
16.04	**Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.**																										
	- Fish, whole or in pieces, but not minced:																										
1604.11	- - Salmon:																										
1604.11.10	- - - In airtight containers	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
1604.11.90	- - - Other	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
1604.12	- - Herrings:																										
1604.12.10	- - - In airtight containers	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
1604.12.90	- - - Other	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
1604.13	- - Sardines, sardinella and brisling or sprats:																										

HS Code	Product Description	Base rate (%)	Year 1 (%)	Year 2 (%)	Year 3 (%)	Year 4 (%)	Year 5 (%)	Year 6 (%)	Year 7 (%)	Year 8 (%)	Year 9 (%)	Year 10 (%)	Year 11 (%)	Year 12 (%)	Year 13 (%)	Year 14 (%)	Year 15 (%)	Year 16 (%)	Year 17 (%)	Year 18 (%)	Year 19 (%)	Year 20 (%)	Year 21 (%)	Year 22 (%)	Year 23 (%)	Year 24 (%)	Year 25 and Subsequent Years (%)
	- - - Sardines:																										
1604.13.11	- - - - In airtight containers	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
1604.13.19	- - - - Other	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
	- - - Other:																										
1604.13.91	- - - - In airtight containers	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
1604.13.99	- - - - Other	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
1604.14	- - Tunas, skipjack and bonito (*Sarda spp.*):																										
	- - - In airtight containers:																										
1604.14.11	- - - - Tunas	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
1604.14.19	- - - - Other	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
1604.14.90	- - - Other	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
1604.15	- - Mackerel:																										
1604.15.10	- - - In airtight containers	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
1604.15.90	- - - Other	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
1604.16	- - Anchovies:																										
1604.16.10	- - - In airtight containers	35	33.3	31.5	29.8	28	26.3	24.5	22.8	21	19.3	17.5	15.8	14	12.3	10.5	8.8	7	5.3	3.5	1.8	0	0	0	0	0	0
1604.16.90	- - - Other	35	33.3	31.5	29.8	28	26.3	24.5	22.8	21	19.3	17.5	15.8	14	12.3	10.5	8.8	7	5.3	3.5	1.8	0	0	0	0	0	0
1604.17	- - Eels:																										
1604.17.10	- - - In airtight containers	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
1604.17.90	- - - Other	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
1604.19	- - Other:																										
1604.19.20	- - - - Horse mackerel, in airtight containers	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
1604.19.30	- - - Other, in airtight containers	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
1604.19.90	- - - Other	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
1604.20	- Other prepared or preserved fish:																										
	- - Shark fins, ready for immediate consumption:																										
1604.20.11	- - - In airtight containers	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0
1604.20.19	- - - Other	20	19	18	17	16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	0	0	0	0	0
	- - Fish sausages:																										
1604.20.21	- - - In airtight containers	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
1604.20.29	- - - Other	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
	- - Other:																										
1604.20.91	- - - In airtight containers	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
1604.20.93	- - - Frozen minced fish, boiled or steamed	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
1604.20.99	- - - Other	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
	- Caviar and caviar substitutes:																										
1604.31.00	- - Caviar	35	33.3	31.5	29.8	28	26.3	24.5	22.8	21	19.3	17.5	15.8	14	12.3	10.5	8.8	7	5.3	3.5	1.8	0	0	0	0	0	0
1604.32.00	- - Caviar substitutes	35	33.3	31.5	29.8	28	26.3	24.5	22.8	21	19.3	17.5	15.8	14	12.3	10.5	8.8	7	5.3	3.5	1.8	0	0	0	0	0	0
16.05	**Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.**																										
1605.10	- Crab:																										
1605.10.10	- - In airtight containers	35	33.3	31.5	29.8	28	26.3	24.5	22.8	21	19.3	17.5	15.8	14	12.3	10.5	8.8	7	5.3	3.5	1.8	0	0	0	0	0	0
1605.10.90	- - Other	35	33.3	31.5	29.8	28	26.3	24.5	22.8	21	19.3	17.5	15.8	14	12.3	10.5	8.8	7	5.3	3.5	1.8	0	0	0	0	0	0
	- Shrimps and prawns:																										
1605.21	- - Not in airtight container:																										
1605.21.10	- - - Shrimp paste	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
1605.21.90	- - - Other	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
1605.29	- - Other:																										
1605.29.10	- - - Shrimp paste	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
1605.29.90	- - - Other	30	28.5	27	25.5	24	22.5	21	19.5	18	16.5	15	13.5	12	10.5	9	7.5	6	4.5	3	1.5	0	0	0	0	0	0
1605.30.00	- Lobster	35	33.3	31.5	29.8	28	26.3	24.5	22.8	21	19.3	17.5	15.8	14	12.3	10.5	8.8	7	5.3	3.5	1.8	0	0	0	0	0	0
1605.40.00	- Other crustaceans	35	33.3	31.5	29.8	28	26.3	24.5	22.8	21	19.3	17.5	15.8	14	12.3	10.5	8.8	7	5.3	3.5	1.8	0	0	0	0	0	0
	- Molluscs:																										
1605.51.00	- - Oysters	25	23.8	22.5	21.3	20	18.8	17.5	16.3	15	13.8	12.5	11.3	10	8.8	7.5	6.3	5	3.8	2.5	1.3	0	0	0	0	0	0
1605.52.00	- - Scallops, including queen scallops	25	23.8	22.5	21.3	20	18.8	17.5	16.3	15	13.8	12.5	11.3	10	8.8	7.5	6.3	5	3.8	2.5	1.3	0	0	0	0	0	0
1605.53.00	- - Mussels	25	23.8	22.5	21.3	20	18.8	17.5	16.3	15	13.8	12.5	11.3	10	8.8	7.5	6.3	5	3.8	2.5	1.3	0	0	0	0	0	0
1605.54.00	- - Cuttle fish and squid	25	23.8	22.5	21.3	20	18.8	17.5	16.3	15	13.8	12.5	11.3	10	8.8	7.5	6.3	5	3.8	2.5	1.3	0	0	0	0	0	0
1605.55.00	- - Octopus	25	23.8	22.5	21.3	20	18.8	17.5	16.3	15	13.8	12.5	11.3	10	8.8	7.5	6.3	5	3.8	2.5	1.3	0	0	0	0	0	0
1605.56.00	- - Clams, cockles and arkshells	25	23.8	22.5	21.3	20	18.8	17.5	16.3	15	13.8	12.5	11.3	10	8.8	7.5	6.3	5	3.8	2.5	1.3	0	0	0	0	0	0
1605.57.00	- - Abalone	25	23.8	22.5	21.3	20	18.8	17.5	16.3	15	13.8	12.5	11.3	10	8.8	7.5	6.3	5	3.8	2.5	1.3	0	0	0	0	0	0
1605.58.00	- - Snails, other than sea snails	25	23.8	22.5	21.3	20	18.8	17.5	16.3	15	13.8	12.5	11.3	10	8.8	7.5	6.3	5	3.8	2.5	1.3	0	0	0	0	0	0
1605.59.00	- - Other	25	23.8	22.5	21.3	20	18.8	17.5	16.3	15	13.8	12.5	11.3	10	8.8	7.5	6.3	5	3.8	2.5	1.3	0	0	0	0	0	0